



U.S. Department of Justice

*United States Attorney
Southern District of New York*

*86 Chambers Street, 3rd Floor
New York, New York 10007*

September 7, 2007

VIA FACSIMILE

Hon. Paul A. Crotty
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street, Room 735
New York, New York 10007

**USDS SDNY
DOCUMENT
ELECTRONICALLY FILED
DOC #:
DATE FILED: SEP 10 2007**

Re: Viruet v. United States of America
07 Civ. 3710 (PAC)

MEMO ENDORSED

Dear Judge Crotty:

This Office represents the defendant, the United States of America (the "Government"), in the above-referenced tax refund action, in which Plaintiff seeks her 2004 tax refund of \$5,858 from the Government. As per the Government's letter dated August 8, 2007, the Government requested an extension of 30 days, or until September 7, 2007, to answer or otherwise respond so as to enable the parties to resolve this matter without the need for further litigation.

After investigating the matter, the Government confirmed that it did indeed issue the tax refund in 2005, but Plaintiff mistakenly requested that the refund be electronically deposited to an account at HSBC, rather than her account at Citibank.

HSBC has now represented to the Government, as well as to Plaintiff, that it will be paying the tax refund to Plaintiff in the next week. Accordingly, the Government believes that the dispute is resolved and that Plaintiff has no valid claim against the Government. In light of the situation, Plaintiff has indicated her willingness to withdraw her action without prejudice pursuant to Rule 41(a)(1)(i) of the Federal Rules of Civil Procedure, provided that she first receives the payment from HSBC.

* The Government, therefore, respectfully requests a third extension to answer or otherwise respond to allow the parties to finalize the resolution of this matter. Accordingly, the Government requests, with Plaintiff's consent, that its time to answer be extended until October 31, 2007, by which time we anticipate the matter will be resolved.


MEMO ENDORSED

Thank you for your consideration of this request.

Respectfully,

MICHAEL J. GARCIA
United States Attorney
for the Southern District of New York

By:


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cc: Elizabeth A. Maresca, Esq. (via Facsimile and First Class Mail)
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 **Application GRANTED**

SEP 10 2007

SO ORDERED:


HON. PAULA A. CROTTY
UNITED STATES DISTRICT JUDGE